

99.31 Tax assessed.

When such nuisance has been found to exist under any proceeding in the district court or as in [this chapter](#) provided, and the owner or agent of such building or ground whereon the same has been found to exist was not a party to such proceeding, nor appeared therein, the said tax of three hundred dollars shall, nevertheless, be imposed against the persons served or appearing and against the property as in [this chapter](#) set forth.

[SS15, §4944-h9; C24, 27, 31, 35, 39, §1617; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §99.31]